

SENATE STAFF ANALYSIS AND ECONOMIC IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

BILL: CS/SB 1272

SPONSOR: Appropriations Committee and Senator Clary

SUBJECT: Department of Revenue Forms

DATE: March 25, 2004

REVISED: _____

	ANALYST	STAFF DIRECTOR	REFERENCE	ACTION
1.	_____	_____	FT	Withdrawn
2.	Blizzard	Hayes	AGG	Withdrawn
3.	Blizzard	Coburn	AP	Fav/CS
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____

I. Summary:

This bill amends s. 195.022, Florida Statutes, modifying the manner in which forms are provided to counties by the Department of Revenue. These forms are used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards for administration and collection of ad valorem taxes. The department will continue to furnish forms to counties with a population of 100,000 or less. For counties with a population of more than 100,000, the county officer is required to reproduce forms for distribution at the county's expense.

II. Present Situation:

Section 195.022, F.S., was amended by section 71 of Chapter 2003-399, Laws of Florida, modifying the manner in which forms are provided to counties by the Department of Revenue for one year. These forms are used by property appraisers, tax collectors, clerks of the circuit court, and value adjustment boards for administration and collection of ad valorem taxes. The department provides forms to counties with a population of 100,000 or less. For counties with a population of more than 100,000, the county officer is required to reproduce forms for distribution at the county's expense. A county official may use a substitute form at his or her discretion if the substitution is approved by the executive director of the Department of Revenue.

III. Effect of Proposed Changes:

This bill permanently establishes the requirement of the Department of Revenue to furnish certain ad valorem tax forms to specified local officials, based on the size of the county population.

IV. Constitutional Issues:

A. Municipality/County Mandates Restrictions:

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. Other Constitutional Issues:

V. Economic Impact and Fiscal Note:

A. Tax/Fee Issues:

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The Department of Revenue no longer furnishes ad valorem tax forms to all 67 counties. The department provides forms for 33 counties with populations of 100,000 or less; the 34 larger counties are responsible for providing their own forms. This has the effect of continuing a \$175,000 savings to small counties while providing a \$440,000 savings to the state, due to the fact that larger counties will be assuming this cost.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Amendments:

None.

This Senate staff analysis does not reflect the intent or official position of the bill's sponsor or the Florida Senate.
